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COMMON SIZE STATEMENT OF PROFIT AND LOSS OF BIRLA LTD.

for the years ended March 31, 2020 and 2021

Particulars	Absolute Amounts 31st March 2020 (Rs.)	Absolute Amounts 31st March 2021 (Rs.)	% of revenue from operations 31st March, 2020	% of revenue from operations 31st March, 2021
Revenue from Operations	10,00,000	20,00,000	100	100
Less: Expenses				
Purchase of Stock -in-	2,00,000	4,00,000	20	20
trade	20,000	40,000	2	2
Other Expenses				
Total Expenses	2,20,000	4,40,000	22	22
Profit Before Tax	7,80,000	15,60,000	78	78
Less: Tax @ 50%	3,90,000	7,80,000	39	39
Profit after Tax	3,90,000	7,80,000	39	39